

OHIO AUDITOR OF STATE
KEITH FABER



COMBINED IPA CONFERENCE

September 7, 2023

Ohio Auditor of State

Virtual Conference

Offering up to
7.6 Yellowbook CPE Hours

Efficient • Effective • Transparent

OHIO AUDITOR OF STATE KEITH FABER



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2023 Combined IPA Conference **Thursday, September 7, 2023** **Agenda and Course Descriptions** **Information subject to change**

Avoiding the Slippery Slope: Establishing Ethical Guardrails

Presenter: Tiffany Crosby, Ohio Society of CPAs

Description: In this ethics course, we will explore the path to moral disengagement and ethical failure. We will discuss warning signs and how you can integrate ethical awareness into your culture.

Key learning objectives:

- Explain the 8 facets of moral disengagement, including how they are most likely to materialize in different industry sectors and organizational functions.
- Identify the key inflection points in organizational culture where ethical awareness should be integrated to influence day-to-day decision-making.

College Credit Plus (CCP)

Presenter: Nicole Smith and Kelly Berger-Davis, Ohio Auditor of State

Description: A brief overview of the College Credit Plus (CCP) program and OPT's recent audit work of this program, highlighting recommendations and some recent improvements to the program based on this audit work. We will then go through the related audit procedures added to the 2023 Ohio Compliance Supplement, section 4D-3.

Job & Family Services Program Costs: The Breakdown & Allocation

Presenter: Teresa Hicks, Ohio Auditor of State

Description: This training will focus on the Ohio Job and Family Services federal programs that auditors may encounter at the county level. There will be an overview of the programs, in addition to the breakdown of the program costs and how they are allocated. We will go into detail about the approved cost allocation method and the application of the method. Finally, we will present a method for recapping those costs for testing purposes.

GASB Update

Presenters: Tracie McCreary, Ohio Auditor of State

Description: This session will cover:

- GASB pronouncements in the process of being implemented
- Overview of projects on GASB's agenda
- Library Chart of Accounts
- Involuntary Dissolutions
- WebGAAP Update

Ohio Competitive Bidding Laws

Presenter: Kelly Berger-Davis, Ohio Auditor of State

Description: Due to contract testing moving from the Optional Procedures Manual to Chapter 3 in the 2022 Ohio Compliance Supplement, and then to Chapter 2 in the 2023 OCS many auditors requested a refresher on Ohio Competitive Bidding laws. This training provides an overview of the general requirements, entity specific requirements, suggested audit procedures, and red flags.

A Wildebeest, Tigers, and Cy – Oh My!

Presenter: Tiffany Ridenbaugh, Ohio Auditor of State

Description: A case study related to a criminal investigation and special audit performed by the Ohio Auditor of State's Special Investigation Unit that led to the conviction of a former Township Fiscal Officer.

2023 Combined IPA Conference Agenda

Start Time	End Time	Topic	Speaker
8:00 AM	8:15 AM	Opening Remarks	Bob Hinkle, AOS
8:15 AM	9:15 AM	Avoiding the Slippery Slope: Establishing Ethical Guardrails	Tiffany Crosby, OSCPA
9:15 AM	10:15 AM	College Credit Plus (CCP)	Nicole Smith & Kelly Berger-Davis, AOS
10:15 AM	10:30 AM	Morning Break	
10:30 AM	11:30 AM	JFS Walk-Through	Teresa Hicks, AOS
11:30 AM	12:15 PM	Lunch	
12:15 PM	1:30 PM	GASB Update	Tracie McCreary, AOS
1:30 PM	1:40 PM	Afternoon Break	
1:40 PM	2:30 PM	Ohio Competitive Bidding Laws	Kelly Berger-Davis, AOS
2:30 PM	3:45 PM	A Wildebeest, Tigers, and Cy - Oh My!	Tiffany Ridenbaugh & Bob Smith, AOS
3:45 PM	4:00 PM	Closing Remarks	

*agenda subject to change.

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Meet Your 2023 Combined IPA Conference Speakers!

Auditor of State Keith Faber



As Ohio's 33rd Auditor of State, Keith Faber is dedicated to ensuring efficient, effective, and transparent government for the people of Ohio.

Faber served 17 years in the state legislature, including time as President of the Ohio Senate. He earned a reputation for restraining state spending, lowering taxes, and advocating for more transparent, accountable government.

Among other legislative accomplishments, he pushed for:

- Reductions in the costs of higher education.
- A streamlined public-record mediation process in the Court of Claims for addressing public records disputes.
- An increase in performance audits aimed at making state agencies more efficient and effective.

As Auditor of State, Faber has continued his work to ensure taxpayer dollars are spent appropriately and those who lie, cheat, and steal public resources are held responsible for their actions.

Since taking office in 2019, Auditor Faber has overseen the convictions of more than 100 public officials and spearheaded audits that identified billions in unemployment fraud and abuse. His administration also continues to help state and local governments work better, faster, and cheaper while improving customer service for Ohioans.

Faber earned his undergraduate degree from Oakland University and his Juris Doctorate from the Ohio State University Moritz College of Law. After working in the private sector, he opened his own law firm, Faber and Associates LLC.

Faber and his wife, Andrea, have two children and live in Celina, Ohio.

Kelly Berger-Davis

*Quality Assurance and Technical Specialist
Ohio Auditor of State*

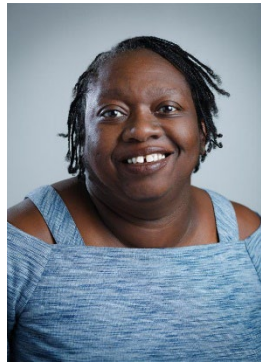


Kelly Berger-Davis is a Quality Assurance and Technical Specialist in the Center for Audit Excellence Division of the Ohio Auditor of State's Office. She has held various other positions as well in her 24+ years with the Auditor's office, ranging from intern to Senior Audit Manager in the West Regional Office. Kelly's areas of specialty include traditional schools, community schools, and the Ohio Compliance Supplement.

Kelly has a Bachelor of Science in Accounting from the Bowling Green State University and was a lead adopter of the AICPA's Advanced Single Audit Certificate. She has been an active member of the Central Ohio Chapter of the Association of Government Accountants (AGA), currently serving on the 2023/2024 Executive Board, and served as 2016/2017 President, as well as held several other positions throughout the years, and sat on the 2016/2017 National Board of Directors. Kelly also serves on the Single Audit Committee for the National State Auditors Association (NSAA).

Tiffany Crosby, CPA, CGMA, MBA

Ohio Society of CPAs



Tiffany Crosby is the Chief Learning Officer for The Ohio Society of CPAs. In her role, she is responsible for talent management across its various dimensions. Tiffany is also one of OSCPA's premiere instructors for ethics. She has led hundreds of ethics sessions since she began facilitating ethics for OSCPA.

Prior to her work with the society, she was the Founder and President of Petra Learning LLC, a professional training and development company. Additionally, Tiffany was an Executive Director in the Advisory Risk Practice of Ernst Young, LLP. She spent 13.5 years at EY leading various types of internal audit, internal control, finance, and enterprise risk management projects. She has helped numerous companies define and implement processes and procedures to comply with new financial accounting standards, strengthen governance processes, and reduce costs.

Tiffany teaches financial management and business leadership classes as an adjunct faculty at Southeastern University. She previously taught accounting courses as an adjunct faculty at Columbus State Community College (CSCC).

Tiffany is a CPA licensed in PA and OH. She received her B.S.B.A. in Accounting from Duquesne University and MBA from Franklin University and is pursuing her Ph.D. in Organizational Leadership at Southeastern University. Her dissertation research is focused on responsible leadership.

Teresa Hicks

*Quality Assurance & Technical Specialist
Ohio Auditor of State*



Teresa Hicks is a Quality Assurance and Technical Specialist in the Center for Audit Excellence Division of the Ohio Auditor of State’s Office. She is currently the Center’s Single Audit Coordinator. She has held various other positions as well in her over 22 years with the Auditor’s office, ranging from intern to Assistant Audit III. Teresa’s areas of specialty include federal grants, Agreed Upon Procedure Engagements and Basic Audits.

Teresa has a Bachelor of Arts in Accounting from the Bethany College and a master’s degree in business administration from Franciscan University of Steubenville. She is a member of the Central Ohio Chapter of the Association of Government Accountants (AGA) and the AICPA. Teresa is also a member of the Single Audit Committee for the National State Auditors Association (NSAA).

Bob Hinkle

*Chief Deputy Auditor
Ohio Auditor of State*



Bob Hinkle is the Chief Deputy Auditor for Ohio Auditor of State, Keith Faber. Bob was initially appointed on March 1, 2006. This appointment continues a career with the AOS that started in September 1984 as a staff auditor. Bob was promoted through the staff and management ranks of the Office until his eventual appointment to Chief Deputy Auditor. Bob is the first Chief Deputy Auditor to have the privilege to serve in this position through four administrations.

Bob has been recognized for his commitment to the people of the state of Ohio by the Ohio GFOA in receiving the Hugh Dorrian Lifetime Achievement Award and the Central Ohio AGA, receiving the Excellence in Government Leadership Award. He has also been nationally recognized by the National Intergovernmental Audit Forum receiving the David M. Walker Excellence in Government Performance and Accountability Award.

During 39 years of service with the Ohio Auditor of State, he has worked with every type of local government. Recognizing the need for the Office to transform with the age of technology and automation, Bob envisioned an electronic financial statement system to streamline the auditing process. Once completed, the system was officially renamed the Hinkle System to recognize his contribution and years of service. Bob is also spearheading the Office’s implementation of the Data Information and Technology Audit group specializing in audit analytics using large data sets.

Bob, a graduate of Mount Vernon Nazarene University, is a Certified Public Accountant and Certified Government Financial Manager as well as a member of the AICPA, OSCP, AGA, and GFOA.

He is married to Kelly and they have three adult children, Lincey, Garrison, and Alexis.

Tracie McCreary

*Chief Technical Specialist
Ohio Auditor of State*

Tracie serves as the Chief Technical Specialist for the Local Government Services Section of the Ohio Auditor of State's Office. She has over twenty-five years of experience with local governments. Tracie provides technical support related to Generally Accepted Accounting Principles and AICPA reporting standards. She also develops bulletins and other assistance for Ohio local governments when implementing new GASB pronouncements.

Tiffany Ridenbaugh

*Chief Forensic Auditor
Ohio Auditor of State*



Tiffany Ridenbaugh is a Certified Public Accountant and Certified Fraud Examiner and serves as the Chief Forensic Auditor of the Special Investigations Unit with the Auditor of State of Ohio's Office. Tiffany graduated from Muskingum College with a bachelor's degree in public accounting and business in 2007 and began her career with the Auditor's Office shortly thereafter. Tiffany resides in Newark, Ohio with her Husband, Jason and two children, Jayden and Graydee.

Nicole Smith

*Director, Ohio Performance Team
Ohio Auditor of State*



Nicole Smith is the Director of the Ohio Performance Team where she leads and oversees a team of nearly 40 people conducting statewide performance audits. She strategically plans and manages the long-term future of the department while also resolving conflicts and adapting methodologies for the department's work. She has held various positions within the Ohio Performance Team in 9 years with the Auditor's office, working with the smallest townships to large state agencies and targeted programmatic analysis.

Nicole received her Bachelor's in Public Administration from Miami University before joining Teach for America where she taught writing and grammar to students on the Mexican border in the third-poorest county in the country. She then went on to earn her Master's in Public Administration from The Ohio State University. She began her career in public service at the Department of Development managing a 40-million-dollar portfolio of grant and loan projects to encourage collaboration and sharing services amongst local governments. She is an active member of NASACT and serves on the Performance Audit and Emerging Leaders Conference Committees.

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